

COUNTY OF MONTGOMERY, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors
For the Year Ended December 31, 2014

County of Montgomery, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2014

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Special Financial Statements
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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Montgomery County
Independence, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Montgomery County, Independence, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Montgomery County, Independence, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Montgomery County, Independence, Kansas, as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Montgomery County, Independence, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 financial statement upon which we rendered an unqualified opinion dated November 13, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Montgomery County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

November 13, 2015

Montgomery County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2014

| | Beginning Unencumbered Cash Balance | Beginning Balance Adjustment | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|------------------------------------|------------------|--------------|--|--|------------------------|
| Governmental Type Funds: | | | | | | | |
| General | \$ 6,250,662 | | 6,489,857 | 7,064,759 | 5,675,760 | 206,756 | 5,882,516 |
| Special Purpose: | | | | | | | |
| Ambulance | 466,218 | | 436,025 | 532,818 | 369,425 | | 369,425 |
| Economic Development | 106,835 | | 79,847 | 100,229 | 86,453 | | 86,453 |
| Employee Benefits | 3,178,489 | | 2,765,727 | 4,255,642 | 1,688,574 | 246,656 | 1,935,230 |
| Health | 587,584 | | 326,520 | 451,079 | 463,025 | 5,459 | 468,484 |
| Mental Health | 224,696 | | 80,965 | 129,214 | 176,447 | | 176,447 |
| Intellectual Disability | 139,283 | | 42,454 | 72,310 | 109,427 | | 109,427 |
| Noxious Weed | 188,542 | | 180,872 | 235,323 | 134,091 | 1,343 | 135,434 |
| Road and Bridge | 3,959,220 | | 4,261,804 | 5,277,180 | 2,943,844 | 243,488 | 3,187,332 |
| Rural Fire District No. 1 | 27,337 | (44) | 370,099 | 294,726 | 102,666 | 41,384 | 144,050 |
| Rural Fire Employee Benefits | 22,648 | | 24,418 | 11,622 | 35,444 | | 35,444 |
| Service Program for the Elderly | 250,642 | | 158,921 | 121,232 | 288,331 | | 288,331 |
| Special Alcohol Program | | | 15,110 | 15,110 | | | |
| Special Bridge | 1,344,941 | | 503,965 | 832,227 | 1,016,679 | 261,854 | 1,278,533 |
| Special Liability | | | 18,909 | 16,833 | 2,076 | | 2,076 |
| Special Park and Recreation | 418 | | 13,635 | 14,053 | | | |
| Tourism and Convention Promotion | | | 339,769 | 339,769 | | | |
| Special Equipment Reserve | 10,371 | | | | 10,371 | | 10,371 |
| Risk Management Reserve | 176,548 | | | | 176,548 | | 176,548 |
| Special Noxious Weed | 119,379 | | | 36,514 | 82,865 | 36,514 | 119,379 |
| Special Highway | 362,817 | | 100,000 | 194,043 | 268,774 | | 268,774 |
| Special Machinery | 435,901 | | 100,000 | | 535,901 | | 535,901 |
| Special Rural Fire Equipment | 114,048 | | 1 | 46,501 | 67,548 | | 67,548 |
| Sewer District No 1 | 13,316 | | | | 13,316 | | 13,316 |
| Sewer District No 2 | 108,442 | | 210,350 | 318,791 | 1 | | 1 |
| Sewer District No 5 Special Assessments | 114 | | 172 | | 286 | | 286 |
| Emergency Telephone Service | 2,569 | | | | 2,569 | | 2,569 |
| Bond and Interest: | | | | | | | |
| Sewer District No 4 Bond and Int. | 2,842 | | 2 | | 2,844 | | 2,844 |
| Sewer District No 5 Bond and Int. | | | 1,801 | 1,801 | | | |
| No Fund Warrants | 12,469 | | 1,471 | | 13,940 | | 13,940 |
| Special Assessments | 20,431 | | | 20,431 | | | |
| Capital Projects: | | | | | | | |
| Judicial Center Capital Project | 62,218 | | | | 62,218 | | 62,218 |
| Business: | | | | | | | |
| Solid Waste | 56,480 | | | 950 | 55,530 | | 55,530 |

The notes to the financial statements are an integral part of this statement.

Montgomery County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

| | Beginning Unencumbered Cash Balance | Beginning Balance Adjustment | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|------------------------------------|-------------------|-------------------|--|--|------------------------|
| Trusts: | | | | | | | |
| Motor Vehicle Operating | 425 | | 305,617 | 302,068 | 3,974 | 5,280 | 9,254 |
| Prosecuting Attorney Training | 4,554 | | 5,623 | 7,541 | 2,636 | 684 | 3,320 |
| Special Law Enforcement Trust | 16,426 | | 92,434 | 82,845 | 26,015 | 11,188 | 37,203 |
| Conceal and Carry Permit Fees | 5,795 | | 4,810 | 5,089 | 5,516 | | 5,516 |
| Register of Deeds Technology | 45,805 | | 29,360 | 11,583 | 63,582 | | 63,582 |
| Community Corrections Grant | 85,073 | | 319,299 | 368,471 | 35,901 | 2,912 | 38,813 |
| D.A.R.E. Grant | 19 | | | | 19 | | 19 |
| Victim Witness Program | 162 | | | | 162 | | 162 |
| Indigent Inmates - DOC | 778 | | 600 | 379 | 999 | | 999 |
| Registered Offenders Fees | 3,921 | | 9,708 | 9,128 | 4,501 | | 4,501 |
| VIN Fees | 27,503 | | 61,288 | 68,758 | 20,033 | 20,128 | 40,161 |
| Community Development Block Grant | | | 4,250 | 4,250 | | | |
| CDBG Micro Loan | 88,165 | | 2,774 | | 90,939 | | 90,939 |
| FEMA - Flood Buyout | 6,035 | | | | 6,035 | | 6,035 |
| HMTA Grant | 124 | | | | 124 | | 124 |
| FEMA Grant | 19,054 | | | | 19,054 | | 19,054 |
| EDA Grant | 1,176 | | | | 1,176 | | 1,176 |
| CDBG - Midwest Plastics | | | 10,250 | 10,250 | | | |
| CDBG - Rural Water District | 1 | | 28,525 | 28,526 | | | |
| Emergency Preparedness Planning Grant | 20,287 | | 6,763 | 10,752 | 16,298 | | 16,298 |
| Juvenile Justice Authority | 499 | | | | 499 | | 499 |
| JJA - Case Management | 9,001 | | 299,427 | 308,218 | 210 | 3,743 | 3,953 |
| JJA - Juvenile Intake/Assessm | 2,003 | | 133,690 | 131,948 | 3,745 | 1,239 | 4,984 |
| SRS - Juvenile Support and Resource Mgmt | 17,521 | | 27,129 | 44,495 | 155 | 337 | 492 |
| JJA - Juvenile Intensive Supervision | (1,584) | | 73,983 | 73,257 | (858) | 481 | (377) |
| Diversion Fees | 76,597 | | 21,595 | 36,834 | 61,358 | 481 | 61,839 |
| Total Primary Government (1) | <u>18,674,800</u> | <u>(44)</u> | <u>17,959,819</u> | <u>21,887,549</u> | <u>14,747,026</u> | <u>1,089,927</u> | <u>15,836,953</u> |
| Composition of Cash: | | | | | | | |
| Cash and Cash Items | | | | | | | 3,210 |
| Commercial Bank, Independence, Ks | | | | | | | 3,705,075 |
| Community National Bank, Independence, Ks | | | | | | | 38,637,931 |
| Community State Bank, Coffeyville, Ks | | | | | | | 3,073 |
| First Oak Bank, Independence, Ks | | | | | | | 147,403 |
| Peoples State Bank, Cherryvale, Ks | | | | | | | 250,000 |
| Less: Agency Funds | | | | | | | (26,909,745) |
| Adjustment for Rounding | | | | | | | 6 |
| Total Primary Government (1) | | | | | | | <u>15,836,953</u> |

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2014

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as a part of the financial statements of the County is financial accountability. Financial accountability is derived from the County's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2014:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

County of Montgomery, Kansas

Notes to Financial Statements

December 31, 2014

The County has waived generally accepted accounting principles as provided by Kansas Statutes. Thereby the Kansas statutes require this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the 2014 fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund
Special Machinery Fund
Special Highway Fund
Special Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2014

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2014

Note 2 **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

The Kansas Cash Basis Law limitation was exceeded in the following fund:

| | |
|--------------------------------------|--------|
| JJA - Juvenile Intensive Supervision | \$ 377 |
|--------------------------------------|--------|

The above fund is operated for the Juvenile Justice Authority and will be reimbursed by the State of Kansas.

Compliance with Kansas Budget Law

The Kansas Budget Law limitations were exceeded in the following funds:

| | |
|-----------------------------------|-----------|
| Tourism and Convention Promotion | \$ 14,769 |
| Sewer District No 5 Bond and Int. | 99 |
| Solid Waste | 950 |

| | |
|---------------------|--------|
| Sewer District No 2 | 39,091 |
|---------------------|--------|

Sewer District No 2 is not in violation of the Kansas Budget Law because the amount expended in excess of the budget authority resulted from a residual equity transfer.

Compliance with Kansas Depository Security Law

No Violations

Note 3 **Detail Notes on All Funds and Account Groups**

A. Assets:

Deposits and Investments

As of December 31, 2014, the County held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2014, the County's carrying amount of deposits was \$42,785,318 and the bank balance was \$44,740,332. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$891,174 was covered by federal depository insurance and \$43,849,159 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2014

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2014, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the municipality's proportionate share of the net pension liability is \$31,674,739 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2014

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a fixed number of vacation days per month of service with the rate of accumulation based upon the length of employment. Vacation must be taken within twelve months of the time earned. Any unused vacation time is paid upon date of employment termination.

The County's policies regarding sick leave only provide benefits for absences due to illness and partial benefits for death or retirement at age 62 or older.

General Obligation Bonds

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Montgomery County assessed valuation at July 1, 2014 was \$287,000,000. The resulting legal debt margin was \$8,610,000. No adjustment for Motor vehicle valuation has been considered in this legal debt margin computation.

Changes in long-term liabilities for the fiscal year were as follows:

| Issue | Interest Rate | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Net Change | Balance end of Year | Interest Paid |
|-------------------------------------|---------------|---------------|-----------------|------------------------|---------------------------|-----------|----------------------|------------|---------------------|---------------|
| <u>CDBG Loans:</u> | | | | | | | | | | |
| KDHE Loan | 3.06% | 2/5/2002 | 250,000 | 9/1/2023 | 143,836 | | 12,499 | | 131,337 | 4,307 |
| <u>Economic Incentive Contract:</u> | | | | | | | | | | |
| Cessna | 0.00% | 7/1/2006 | 1,200,000 | 7/1/2018 | 500,000 | | 100,000 | | 400,000 | |
| <u>Capital Leases:</u> | | | | | | | | | | |
| 3 Motor Graders | 4.46% | 8/7/2007 | 311,452 | 3/1/2014 | 25,097 | | 25,097 | | 0 | 555 |
| Sheriff Camera System | 3.63% | 11/15/2010 | 45,500 | 11/15/2015 | 17,780 | | 9,929 | | 7,851 | 512 |
| Jail Upgrade | 2.97% | 6/14/2011 | 145,000 | 6/15/2016 | 75,192 | | 29,412 | | 45,780 | 1,905 |
| Sheriff Cars | 2.67% | 5/29/2013 | 170,600 | 7/15/2017 | 170,600 | | 40,573 | | 130,027 | 4,879 |
| Total Long-Term Debt | | | | | 932,506 | - | 217,510 | - | 714,996 | 12,158 |

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020-23 | Totals |
|-------------------------------------|---------|---------|---------|---------|--------|---------|---------|
| <u>Principal</u> | | | | | | | |
| <u>CDBG Loans:</u> | | | | | | | |
| KDHE Loan | 12,884 | 13,281 | 13,691 | 14,113 | 14,548 | 62,820 | 131,337 |
| Total CDBG Loans | 12,884 | 13,281 | 13,691 | 14,113 | 14,548 | 62,820 | 131,337 |
| <u>Economic Incentive Contract:</u> | | | | | | | |
| Cessna | 100,000 | 100,000 | 100,000 | 100,000 | | | 400,000 |
| <u>Capital Leases</u> | | | | | | | |
| Sheriff Camera System | 7,852 | | | | | | 7,852 |
| Jail Upgrade | 30,295 | 15,486 | | | | | 45,781 |
| Sheriff Cars | 42,257 | 43,388 | 44,383 | | | | 130,028 |
| Total Capital Leases | 80,404 | 58,874 | 44,383 | - | | - | 183,661 |
| Total Principal | 193,288 | 172,155 | 158,074 | 114,113 | | 62,820 | 714,998 |
| <u>Interest</u> | | | | | | | |
| <u>CDBG Loans:</u> | | | | | | | |
| KDHE Loan | 3,921 | 3,524 | 3,114 | 2,692 | 2,257 | 4,402 | 19,910 |
| Total CDBG Loans Interest | 3,921 | 3,524 | 3,114 | 2,692 | 2,257 | 4,402 | 19,910 |
| <u>Capital Leases Interest</u> | | | | | | | |
| Sheriff Camera System | 145 | | | | | | 145 |
| Jail Upgrade | 1,023 | 173 | | | | | 1,196 |
| Sheriff Cars | 3,194 | 2,063 | 892 | | | | 6,149 |
| Total Capital Leases Interest | 4,362 | 2,236 | 892 | - | | - | 7,490 |
| Total Interest | 8,283 | 5,760 | 4,006 | 2,692 | | 4,402 | 27,400 |
| Total Principal and Interest | 201,571 | 177,915 | 162,080 | 116,805 | | 67,222 | 742,398 |

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2014

C. Operating Transfers:

| <u>From</u> | <u>To</u> | <u>Amount</u> |
|-----------------|-------------------|---------------|
| Special Auto | General | \$ 722 |
| Road and Bridge | Special Highway | 100,000 |
| Road and Bridge | Special Machinery | 100,000 |

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Workmen's Compensation

The county is self-insured for the first \$300,000 of workmen's compensation claims. A commercial insurer covers claims in excess of that amount with a \$500,000 limit.

Health Insurance

The county self-insures employee health insurance claims for each participant to a maximum of \$50,000. A commercial insurer covers 100 percent of claims in excess of that amount per lifetime unlimited.

Note 5 Economic Dependency

A petroleum refinery plant resides in Montgomery County. This refinery plant is operated by a joint venture of multiple companies. The valuation of the refinery accounted for approximately 17% of the County's total valuation during 2014.

Note 6 Pending Tax Appeal

Significant tax appeals have been filed with the Kansas Board of Tax Appeals for the tax year 2008. The potential awarded amount and potential for success are both unknown.

Montgomery County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 1

| | Certified Budget | Qualified Budget Cr. Adjustment | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Favorable (Unfavorable) |
|-----------------------------------|---------------------|---------------------------------------|-----------------------------------|---|--|
| Governmental Type Funds: | | | | | |
| General | \$ 10,163,853 | | 10,163,853 | 7,064,759 | 3,099,094 |
| Special Revenue: | | | | | |
| Ambulance | 738,418 | | 738,418 | 532,818 | 205,600 |
| Economic Development | 140,247 | | 140,247 | 100,229 | 40,018 |
| Employee Benefits | 6,912,560 | | 6,912,560 | 4,255,642 | 2,656,918 |
| Health | 641,014 | 49,778 | 690,792 | 451,079 | 239,713 |
| Mental Health | 238,291 | | 238,291 | 129,214 | 109,077 |
| Intellectual Disability | 144,563 | | 144,563 | 72,310 | 72,253 |
| Noxious Weed | 314,354 | | 314,354 | 235,323 | 79,031 |
| Road and Bridge | 6,569,378 | 244,797 | 6,814,175 | 5,277,180 | 1,536,995 |
| Rural Fire District No. 1 | 371,356 | 1,918 | 373,274 | 294,726 | 78,548 |
| Rural Fire Employee Benefits | 24,200 | | 24,200 | 11,622 | 12,578 |
| Service Program for the Elderly | 298,525 | | 298,525 | 121,232 | 177,293 |
| Special Alcohol Program | 30,124 | | 30,124 | 15,110 | 15,014 |
| Special Bridge | 948,725 | | 948,725 | 832,227 | 116,498 |
| Special Liability | 24,500 | | 24,500 | 16,833 | 7,667 |
| Special Park and Recreation | 23,814 | | 23,814 | 14,053 | 9,761 |
| Tourism and Convention Promotion | 325,000 | | 325,000 | 339,769 | (14,769) |
| Risk Management Reserve | 156,175 | | 156,175 | | 156,175 |
| Special Noxious Weed | 119,379 | | 119,379 | 36,514 | 82,865 |
| Sewer District No 1 | 13,316 | | 13,316 | | 13,316 |
| Sewer District No 2 | 279,700 | | 279,700 | 318,791 | (39,091) |
| Emergency Telephone Service | 2,568 | | 2,568 | | 2,568 |
| Debt Service: | | | | | |
| Sewer District No 4 Bond and Int. | 3,040 | | 3,040 | | 3,040 |
| Sewer District No 5 Bond and Int. | 1,702 | | 1,702 | 1,801 | (99) |
| No Fund Warrants | | | | | |
| Special Assessments | 20,431 | | 20,431 | 20,431 | |
| Enterprise: | | | | | |
| Solid Waste | | | | 950 | (950) |
| Totals | <u>28,505,233</u> | <u>296,493</u> | <u>28,801,726</u> | <u>20,142,613</u> | <u>8,659,113</u> |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | |
|-------------------------------------|-------------------------|---------------------------|------------------|------------------------------------|
| | | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 5,658,720 | 5,035,297 | 4,931,306 | 103,991 |
| Motor Vehicle Tax | 466,027 | 464,475 | 487,594 | (23,119) |
| Recreational Vehicle Tax | 5,820 | 5,950 | 6,095 | (145) |
| Delinquent Tax | 139,346 | 148,177 | 175,000 | (26,823) |
| 16/20 M Truck Tax | 16,840 | 14,572 | 15,144 | (572) |
| Countywide Sales Tax | 400 | 1,970 | | 1,970 |
| Commercial Vehicle Tax | | 17,355 | | 17,355 |
| In Lieu of Tax | 61,974 | 64,513 | 9,000 | 55,513 |
| Mineral Production Tax | 23,230 | 26,512 | 12,000 | 14,512 |
| Neighborhood Revitalization Rebates | (79,461) | (71,066) | (95,000) | 23,934 |
| Interest on Tax | 193,082 | 198,277 | 200,000 | (1,723) |
| Total Taxes | <u>6,485,978</u> | <u>5,906,032</u> | <u>5,741,139</u> | <u>164,893</u> |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | 15,603 | 13,635 | 8,000 | 5,635 |
| Other Intergovernmental | 786 | 810 | | 810 |
| Total Intergovernmental | <u>16,389</u> | <u>14,445</u> | <u>8,000</u> | <u>6,445</u> |
| Licenses, Fees, and Permits | | | | |
| Mortgage Registration | 204,713 | 203,939 | 160,000 | 43,939 |
| Officer Fees | 202,257 | 186,666 | 156,000 | 30,666 |
| Service Fees | | 1,786 | | 1,786 |
| Juvenile Justice Fees | 2,094 | 1,159 | | 1,159 |
| Total Licenses, Fees, and Permits | <u>409,064</u> | <u>393,550</u> | <u>316,000</u> | <u>77,550</u> |
| Use of Money and Property | | | | |
| Interest on Investments | 34,104 | 29,861 | 30,000 | (139) |
| Prisoner Board | 14,580 | 10,920 | 10,000 | 920 |
| Total Use of Money and Property | <u>48,684</u> | <u>40,781</u> | <u>40,000</u> | <u>781</u> |
| Transfers | | | | |
| Operating Transfers In | 76,561 | 35,166 | | 35,166 |
| Residual Equity Transfer In | | | 20,431 | (20,431) |
| Total Transfers | <u>76,561</u> | <u>35,166</u> | <u>20,431</u> | <u>14,735</u> |
| Miscellaneous | | | | |
| D.O.C. Miscellaneous | 8,707 | 6,632 | 13,000 | (6,368) |
| D.O.C. Commissary | 27,147 | 16,582 | 5,000 | 11,582 |
| Insurance Proceeds | 12,914 | 9,678 | | 9,678 |
| Reimbursed Expense | 11,434 | 53,675 | 175,000 | (121,325) |
| Other | 3,581 | 10,403 | 50,000 | (39,597) |
| Total Miscellaneous | <u>63,783</u> | <u>96,970</u> | <u>243,000</u> | <u>(146,030)</u> |
| Total Cash Receipts / Revenue | <u>7,100,459</u> | <u>6,486,944</u> | <u>6,368,570</u> | <u>118,374</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personal Services | 58,450 | 60,495 | 56,703 | (3,792) |
| Contractual Services | 5,335 | 4,869 | 6,494 | 1,625 |
| Commodities | 115 | 32 | | (32) |
| Total County Commission | <u>63,900</u> | <u>65,396</u> | <u>63,197</u> | <u>(2,199)</u> |
| County Clerk | | | | |
| Personal Services | 198,968 | 209,726 | 190,190 | (19,536) |
| Contractual Services | 4,223 | 4,160 | 4,912 | 752 |
| Commodities | 4,449 | 3,499 | 3,849 | 350 |
| Total County Clerk | <u>207,640</u> | <u>217,385</u> | <u>198,951</u> | <u>(18,434)</u> |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|--------------------------|----|-------------------------|---------------------------|------------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| County Treasurer | | | | | |
| Personal Services | \$ | 177,044 | 184,229 | 176,069 | (8,160) |
| Contractual Services | | 20,880 | 20,879 | 22,523 | 1,644 |
| Commodities | | 14,462 | 10,374 | 11,323 | 949 |
| Total County Treasurer | | <u>212,386</u> | <u>215,482</u> | <u>209,915</u> | <u>(5,567)</u> |
| County Attorney | | | | | |
| Personal Services | | 394,262 | 398,786 | 377,405 | (21,381) |
| Contractual Services | | 39,771 | 35,422 | 31,932 | (3,490) |
| Commodities | | 6,332 | 6,829 | 7,604 | 775 |
| Total County Attorney | | <u>440,365</u> | <u>441,037</u> | <u>416,941</u> | <u>(24,096)</u> |
| Register of Deeds | | | | | |
| Personal Services | | 124,474 | 129,066 | 120,604 | (8,462) |
| Contractual Services | | 5,485 | 4,136 | 5,830 | 1,694 |
| Commodities | | 509 | 630 | 1,576 | 946 |
| Total Register of Deeds | | <u>130,468</u> | <u>133,832</u> | <u>128,010</u> | <u>(5,822)</u> |
| Unified Court | | | | | |
| Contractual Services | | 326,714 | 358,295 | 372,073 | 13,778 |
| Commodities | | 33,573 | 24,896 | 26,110 | 1,214 |
| Reimbursed Expense | (| 49,408) | (32,978) | | 32,978 |
| Total Unified Court | | <u>310,879</u> | <u>350,213</u> | <u>398,183</u> | <u>47,970</u> |
| Courthouse General | | | | | |
| Personal Services | | | | 170,000 | 170,000 |
| Contractual Services | | 636,008 | 521,247 | 822,500 | 301,253 |
| Commodities | | 12,074 | 40,231 | 7,500 | (32,731) |
| Total Courthouse General | | <u>648,082</u> | <u>561,478</u> | <u>1,000,000</u> | <u>438,522</u> |
| Appraiser | | | | | |
| Personal Services | | 330,155 | 357,025 | 327,756 | (29,269) |
| Contractual Services | | 59,108 | 60,474 | 65,580 | 5,106 |
| Commodities | | 25,604 | 18,174 | 22,988 | 4,814 |
| Reimbursed Expense | (| 5) | (57) | | 57 |
| Total Appraiser | | <u>414,862</u> | <u>435,616</u> | <u>416,324</u> | <u>(19,292)</u> |
| GIS | | | | | |
| Personal Services | | 87,035 | 87,004 | 54,210 | (32,794) |
| Contractual Services | | 15,710 | 10,621 | 10,031 | (590) |
| Commodities | | 1,956 | 9,810 | 1,264 | (8,546) |
| Reimbursed Expense | (| 2) | | | |
| Total GIS | | <u>104,699</u> | <u>107,435</u> | <u>65,505</u> | <u>(41,930)</u> |
| Data Processing | | | | | |
| Personal Services | | 85,121 | 88,649 | 88,510 | (139) |
| Contractual Services | | 14,097 | 5,556 | 6,600 | 1,044 |
| Commodities | | 29,204 | 6,753 | 6,159 | (594) |
| Total Data Processing | | <u>128,422</u> | <u>100,958</u> | <u>101,269</u> | <u>311</u> |
| Election | | | | | |
| Personal Services | | 57,016 | 73,004 | 69,965 | (3,039) |
| Contractual Services | | 28,117 | 45,079 | 72,000 | 26,921 |
| Commodities | | 5,301 | 3,666 | 12,500 | 8,834 |
| Reimbursed Expense | | | (10) | | 10 |
| Total Election | | <u>90,434</u> | <u>121,739</u> | <u>154,465</u> | <u>32,726</u> |
| Compliance Officer | | | | | |
| Personal Services | | 2,400 | 2,395 | 2,400 | 5 |
| County Auditor | | | | | |
| Personal Services | | 3,000 | 3,000 | 3,000 | |
| Contractual Services | | 477 | 510 | 512 | 2 |
| Total County Auditor | | <u>3,477</u> | <u>3,510</u> | <u>3,512</u> | <u>2</u> |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | | |
|--|----|-------------------------|---------------------------|-----------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Auto Department | | | | | |
| Personal Services | \$ | 55,134 | 62,111 | 175,000 | 112,889 |
| Building and Planning | | | | | |
| Personal Services | | 5,215 | 5,868 | | (5,868) |
| Mail Room | | | | | |
| Personal Services | | | | 5,648 | 5,648 |
| Human Resources | | | | | |
| Personal Services | | 36,023 | 37,184 | 36,180 | (1,004) |
| Contractual Services | | 2,201 | 1,595 | 2,135 | 540 |
| Commodities | | 102 | 550 | 1,030 | 480 |
| Total Human Resources | | 38,326 | 39,329 | 39,345 | 16 |
| County Building Maintenance | | | | | |
| Personal Services | | 112,884 | 115,627 | 104,720 | (10,907) |
| Contractual Services | | 216,184 | 235,376 | 212,524 | (22,852) |
| Commodities | | 24,272 | 28,283 | 17,696 | (10,587) |
| Capital Outlay | | 50,000 | | | |
| Reimbursed Expense | | | (12,051) | | 12,051 |
| Total County Building Maintenance | | 403,340 | 367,235 | 334,940 | (32,295) |
| Neighborhood Revitalization | | | | | |
| Building Additions/Service Systems | | | | | |
| Contractual Services | | | | 10,000 | 10,000 |
| Commodities | | | | 10,000 | 10,000 |
| Total Building Additions/Service Systems | | | | 20,000 | 20,000 |
| Total General Government | | 3,260,029 | 3,231,019 | 3,733,605 | 502,586 |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Personal Services | | 1,197,940 | 1,266,592 | 1,244,591 | (22,001) |
| Contractual Services | | 153,170 | 122,191 | 148,505 | 26,314 |
| Commodities | | 234,294 | 238,357 | 242,173 | 3,816 |
| Reimbursed Expense | (| 1,557) | (26) | | 26 |
| Total Sheriff | | 1,583,847 | 1,627,114 | 1,635,269 | 8,155 |
| Department of Corrections | | | | | |
| Personal Services | | 836,491 | 899,474 | 863,742 | (35,732) |
| Contractual Services | | 269,814 | 294,918 | 482,519 | 187,601 |
| Commodities | | 312,000 | 289,548 | 95,860 | (193,688) |
| Reimbursed Expense | (| 1,181) | (862) | | 862 |
| Total Department of Corrections | | 1,417,124 | 1,483,078 | 1,442,121 | (40,957) |
| Jail Physician | | | | | |
| Juvenile Detention | | | | | |
| Personal Services | | 2,601 | 1,828 | 2,061 | 233 |
| Contractual Services | | 265,117 | 178,315 | 188,572 | 10,257 |
| Total Juvenile Detention | | 267,718 | 180,143 | 190,633 | 10,490 |
| Inmate Housing | | | | | |
| Contractual Services | | | | 13,500 | 13,500 |
| VIN | | | | | |
| Commodities | | 625 | | | |
| Emergency Preparedness | | | | | |
| Personal Services | | 47,480 | 48,561 | 46,182 | (2,379) |
| Contractual Services | | 9,618 | 9,253 | 6,977 | (2,276) |
| Commodities | | 9,780 | 5,690 | 12,198 | 6,508 |
| Total Emergency Preparedness | | 66,878 | 63,504 | 65,357 | 1,853 |
| Total Public Safety | | 3,336,192 | 3,353,839 | 3,346,880 | (6,959) |
| Health | | | | | |
| Coroner | | | | | |
| Personal Services | | 2,342 | 2,342 | 2,342 | |
| Contractual Services | | 50,574 | 72,085 | 44,800 | (27,285) |
| Reimbursed Expense | (| 7,315) | (3,675) | | 3,675 |
| Total Coroner | | 45,601 | 70,752 | 47,142 | (23,610) |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|---------------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Environmental Services | | | | |
| Personal Services | \$ | 86,220 | 88,274 | 86,070 |
| Contractual Services | | 10,583 | 6,693 | 9,599 |
| Commodities | | 2,995 | 2,475 | 2,365 |
| Reimbursed Expense | (| 6) | 39) | 39 |
| Total Environmental Services | | 99,792 | 97,403 | 98,034 |
| Total Health | | 145,393 | 168,155 | 145,176 |
| Education | | | | |
| Agriculture | | | | |
| Agricultural Appropriations | | | | |
| Conservation District | | 26,205 | 25,500 | 25,500 |
| Fair | | 13,277 | 13,278 | 13,278 |
| 4-H Awards | | 3,022 | 3,000 | 3,000 |
| Total Agricultural Appropriations | | 42,504 | 41,778 | 41,778 |
| Culture and Recreation | | | | |
| Culture and Recreation Appropriations | | | | |
| Historical Society | | 18,119 | 17,470 | 17,470 |
| Economic Development | | | | |
| Economic Development Projects | | | | |
| Contractual Services | | 43,137 | 24,717 | 75,000 |
| Sanitation | | | | |
| Household Hazardous Waste | | | | |
| Personal Services | | 5,000 | 5,000 | 5,000 |
| Contractual Services | | 22,947 | 20,373 | 11,744 |
| Commodities | | 770 | 265 | |
| Total Household Hazardous Waste | | 28,717 | 25,638 | 16,744 |
| Capital Expenditures | | | | |
| Contractual Services | | | 250 | |
| Capital Outlay | | | 58,315 | |
| Capital Outlay Projects | | | | |
| Capital Outlay | | 183,238 | 143,578 | 400,000 |
| Special Funds | | | | 2,387,200 |
| Total Capital Outlay Projects | | 183,238 | 143,578 | 2,787,200 |
| Total Capital Expenditures | | 183,238 | 202,143 | 2,787,200 |
| Transfers | | | | |
| Operating Transfers Out | | 20,652 | | |
| Total Expenditures and Transfers | | 7,077,981 | 7,064,759 | 10,163,853 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | | 22,478 | (| 577,815) |
| Unencumbered Cash, Beginning | | 6,196,787 | 6,250,662 | |
| Prior Year Encumbr. Cancelled | | 31,397 | | |
| Unencumbered Cash, Ending | | 6,250,662 | 5,672,847 | |

Ambulance Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 530,440 | 374,542 | 366,944 | 7,598 |
| Motor Vehicle Tax | | 46,503 | 43,569 | 45,721 | (2,152) |
| Recreational Vehicle Tax | | 581 | 558 | 571 | (13) |
| Delinquent Tax | | 13,297 | 13,373 | 12,000 | 1,373 |
| 16/20 M Truck Tax | | 1,444 | 1,460 | 1,420 | 40 |
| Commercial Vehicle Tax | | | 1,627 | | 1,627 |
| In Lieu of Tax | | 1,176 | 896 | | 896 |
| Total Cash Receipts / Revenue | | <u>593,441</u> | <u>436,025</u> | <u>426,656</u> | <u>9,369</u> |
| Expenditures and Transfers | | | | | |
| Public Safety | | | | | |
| Contractual Services | | 541,437 | 532,818 | 532,818 | |
| Special Funds | | | | 205,600 | 205,600 |
| Total Expenditures and Transfers | | <u>541,437</u> | <u>532,818</u> | <u>738,418</u> | <u>205,600</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 52,004 | (96,793) | | |
| Unencumbered Cash, Beginning | | <u>414,214</u> | <u>466,218</u> | | |
| Unencumbered Cash, Ending | | <u>466,218</u> | <u>369,425</u> | | |

Montgomery County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ 98,569 | 68,427 | 66,907 | 1,520 | |
| Motor Vehicle Tax | 8,205 | 8,091 | 8,441 | (350) | |
| Recreational Vehicle Tax | 102 | 104 | 106 | (2) | |
| Delinquent Tax | 2,474 | 2,506 | 2,000 | 506 | |
| 16/20 M Truck Tax | 312 | 256 | 264 | (8) | |
| Commercial Vehicle Tax | | 302 | | 302 | |
| In Lieu of Tax | 218 | 161 | | 161 | |
| Total Cash Receipts / Revenue | <u>109,880</u> | <u>79,847</u> | <u>77,718</u> | <u>2,129</u> | |
| Expenditures and Transfers | | | | | |
| Economic Development | | | | | |
| Contractual Services | 102,044 | 100,229 | 100,447 | 218 | |
| Special Funds | | | 39,800 | 39,800 | |
| Total Expenditures and Transfers | <u>102,044</u> | <u>100,229</u> | <u>140,247</u> | <u>40,018</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | 7,836 | (20,382) | | | |
| Unencumbered Cash, Beginning | <u>98,999</u> | <u>106,835</u> | | | |
| Unencumbered Cash, Ending | <u>106,835</u> | <u>86,453</u> | | | |

Montgomery County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 7 of 64

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|------------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 2,489,925 | 2,463,584 | 2,412,858 | 50,726 |
| Motor Vehicle Tax | 275,844 | 205,089 | 214,638 | (9,549) |
| Recreational Vehicle Tax | 3,449 | 2,629 | 2,681 | (52) |
| Delinquent Tax | 72,190 | 72,476 | 50,000 | 22,476 |
| 16/20 M Truck Tax | 8,314 | 8,663 | 6,664 | 1,999 |
| Commercial Vehicle Tax | | 7,637 | | 7,637 |
| In Lieu of Tax | 5,518 | 5,649 | 3,000 | 2,649 |
| Total Taxes | <u>2,855,240</u> | <u>2,765,727</u> | <u>2,689,841</u> | <u>75,886</u> |
| Transfers | | | | |
| Operating Transfers In | <u>47,007</u> | | | |
| Miscellaneous | | | | |
| Other | | | 350,000 | (350,000) |
| Total Cash Receipts / Revenue | <u>2,902,247</u> | <u>2,765,727</u> | <u>3,039,841</u> | <u>(274,114)</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Health Insurance | 2,880,521 | 5,820,260 | 4,500,000 | (1,320,260) |
| KPERS | 548,310 | 625,916 | 510,000 | (115,916) |
| Life Insurance | 4,748 | 4,966 | | (4,966) |
| Social Security | 448,015 | 489,435 | 510,000 | 20,565 |
| Unemployment | 47,650 | 39,023 | 100,000 | 60,977 |
| Workmen's Compensation | 19,177 | 12,650 | 250,000 | 237,350 |
| Special Funds | | | 1,042,560 | 1,042,560 |
| Reimbursed Expense | (900,812) | (2,736,608) | | 2,736,608 |
| Total General Government | <u>3,047,609</u> | <u>4,255,642</u> | <u>6,912,560</u> | <u>2,656,918</u> |
| Transfers | | | | |
| Operating Transfers Out | <u>39,520</u> | | | |
| Total Expenditures and Transfers | <u>3,087,129</u> | <u>4,255,642</u> | <u>6,912,560</u> | <u>2,656,918</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (184,882) | (1,489,915) | | |
| Unencumbered Cash, Beginning | <u>3,363,371</u> | <u>3,178,489</u> | | |
| Unencumbered Cash, Ending | <u>3,178,489</u> | <u>1,688,574</u> | | |

Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year | | |
|-----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 221,175 | 5 | | 5 |
| Motor Vehicle Tax | 403 | 17,973 | 19,064 | (1,091) |
| Recreational Vehicle Tax | 3 | 230 | 238 | (8) |
| Delinquent Tax | 3,667 | 3,716 | 3,000 | 716 |
| 16/20 M Truck Tax | 788 | (5) | 592 | (597) |
| Commercial Vehicle Tax | | 678 | | 678 |
| In Lieu of Tax | 490 | 38 | | 38 |
| Total Taxes | <u>226,526</u> | <u>22,635</u> | <u>22,894</u> | <u>(259)</u> |
| Intergovernmental | | | | |
| Federal Financial Assistance | 95,141 | 92,342 | | 92,342 |
| State Grant | 76,434 | 67,436 | 110,000 | (42,564) |
| Total Intergovernmental | <u>171,575</u> | <u>159,778</u> | <u>110,000</u> | <u>49,778</u> |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | | 10 | | 10 |
| Service Fees | 159,849 | 144,020 | 125,354 | 18,666 |
| Total Licenses, Fees, and Permits | <u>159,849</u> | <u>144,030</u> | <u>125,354</u> | <u>18,676</u> |
| Miscellaneous | | | | |
| Other | 570 | 77 | | 77 |
| Total Cash Receipts / Revenue | <u>558,520</u> | <u>326,520</u> | <u>258,248</u> | <u>68,272</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Personal Services | 317,429 | 313,961 | 328,836 | 14,875 |
| Contractual Services | 59,143 | 44,276 | 52,220 | 7,944 |
| Commodities | 89,612 | 90,759 | 124,118 | 33,359 |
| Capital Outlay | 5,636 | 2,083 | 2,000 | (83) |
| Health Insurance | 108 | | | |
| Special Funds | | | 133,840 | 133,840 |
| Reimbursed Expense | (54) | | | |
| Total Health | <u>471,874</u> | <u>451,079</u> | <u>641,014</u> | <u>189,935</u> |
| Budget Credit | | | 49,778 | 49,778 |
| Total Expenditures and Transfers | <u>471,874</u> | <u>451,079</u> | <u>690,792</u> | <u>239,713</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 86,646 | (124,559) | | |
| Unencumbered Cash, Beginning | <u>500,938</u> | <u>587,584</u> | | |
| Unencumbered Cash, Ending | <u>587,584</u> | <u>463,025</u> | | |

Montgomery County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 248,320 | 53,186 | 52,076 | 1,110 |
| Motor Vehicle Tax | | 21,155 | 20,391 | 21,396 | (1,005) |
| Recreational Vehicle Tax | | 265 | 261 | 268 | (7) |
| Delinquent Tax | | 6,321 | 5,530 | 8,000 | (2,470) |
| 16/20 M Truck Tax | | 641 | 664 | 665 | (1) |
| Commercial Vehicle Tax | | | 762 | | 762 |
| In Lieu of Tax | | 550 | 171 | | 171 |
| Total Cash Receipts / Revenue | | <u>277,252</u> | <u>80,965</u> | <u>82,405</u> | <u>(1,440)</u> |
| Expenditures and Transfers | | | | | |
| Health | | | | | |
| Contractual Services | | 264,134 | 129,214 | 131,891 | 2,677 |
| Special Funds | | | | 106,400 | 106,400 |
| Total Expenditures and Transfers | | <u>264,134</u> | <u>129,214</u> | <u>238,291</u> | <u>109,077</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 13,118 | (48,249) | | |
| Unencumbered Cash, Beginning | | <u>211,578</u> | <u>224,696</u> | | |
| Unencumbered Cash, Ending | | <u>224,696</u> | <u>176,447</u> | | |

Montgomery County, Kansas
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 146,978 | 26,038 | 25,407 | 631 |
| Motor Vehicle Tax | | 12,533 | 12,069 | 12,660 | (591) |
| Recreational Vehicle Tax | | 157 | 155 | 158 | (3) |
| Delinquent Tax | | 3,643 | 3,256 | 5,000 | (1,744) |
| 16/20 M Truck Tax | | 406 | 393 | 394 | (1) |
| Commercial Vehicle Tax | | | 451 | | 451 |
| In Lieu of Tax | | 326 | 92 | | 92 |
| Total Cash Receipts / Revenue | | <u>164,043</u> | <u>42,454</u> | <u>43,619</u> | <u>(1,165)</u> |
| Expenditures and Transfers | | | | | |
| Health | | | | | |
| Contractual Services | | 151,079 | 72,310 | 75,123 | 2,813 |
| Special Funds | | | | 69,440 | 69,440 |
| Total Expenditures and Transfers | | <u>151,079</u> | <u>72,310</u> | <u>144,563</u> | <u>72,253</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 12,964 | (29,856) | | |
| Unencumbered Cash, Beginning | | <u>126,319</u> | <u>139,283</u> | | |
| Unencumbered Cash, Ending | | <u>139,283</u> | <u>109,427</u> | | |

Montgomery County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 149,753 | 82,833 | 81,154 | 1,679 |
| Motor Vehicle Tax | | 9,675 | 12,267 | 12,903 | (636) |
| Recreational Vehicle Tax | | 121 | 157 | 161 | (4) |
| Delinquent Tax | | 3,470 | 3,375 | 4,000 | (625) |
| 16/20 M Truck Tax | | 340 | 303 | 401 | (98) |
| Commercial Vehicle Tax | | | 459 | | 459 |
| In Lieu of Tax | | 332 | 199 | | 199 |
| Total Taxes | | <u>163,691</u> | <u>99,593</u> | <u>98,619</u> | <u>974</u> |
| Miscellaneous | | | | | |
| Reimbursed Expense | | <u>74,191</u> | <u>81,279</u> | <u>85,000</u> | (3,721) |
| Total Cash Receipts / Revenue | | <u>237,882</u> | <u>180,872</u> | <u>183,619</u> | <u>(2,747)</u> |
| Expenditures and Transfers | | | | | |
| Agriculture | | | | | |
| Personal Services | | 85,495 | 88,292 | 88,104 | (188) |
| Contractual Services | | 9,719 | 11,774 | 13,500 | 1,726 |
| Commodities | | 135,779 | 135,257 | 138,590 | 3,333 |
| Special Funds | | | | 74,160 | 74,160 |
| Total Expenditures and Transfers | | <u>230,993</u> | <u>235,323</u> | <u>314,354</u> | <u>79,031</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 6,889 | (54,451) | | |
| Unencumbered Cash, Beginning | | <u>181,653</u> | <u>188,542</u> | | |
| Unencumbered Cash, Ending | | <u>188,542</u> | <u>134,091</u> | | |

Montgomery County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 12 of 64

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|------------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ 4,032,120 | 2,544,518 | 2,492,018 | 52,500 | |
| Motor Vehicle Tax | 321,378 | 330,870 | 347,598 | (16,728) | |
| Recreational Vehicle Tax | 4,018 | 4,239 | 4,342 | (103) | |
| Delinquent Tax | 95,723 | 97,278 | 30,000 | 67,278 | |
| 16/20 M Truck Tax | 9,931 | 10,088 | 10,792 | (704) | |
| Commercial Vehicle Tax | | 12,367 | | 12,367 | |
| In Lieu of Tax | 8,936 | 6,158 | 4,000 | 2,158 | |
| Special Assessments | 16,108 | 18,829 | | 18,829 | |
| Other Intergovernmental | 262 | 270 | | 270 | |
| Total Taxes | <u>4,488,476</u> | <u>3,024,617</u> | <u>2,888,750</u> | <u>135,867</u> | |
| Intergovernmental | | | | | |
| Special City & County Highway | 953,211 | 973,031 | 903,698 | 69,333 | |
| Federal Financial Assistance | | 215,997 | | 215,997 | |
| State Grant | | 28,800 | | 28,800 | |
| Total Intergovernmental | <u>953,211</u> | <u>1,217,828</u> | <u>903,698</u> | <u>314,130</u> | |
| Miscellaneous | | | | | |
| Other | 27,360 | 19,360 | | 19,360 | |
| Total Cash Receipts / Revenue | <u>5,469,047</u> | <u>4,261,805</u> | <u>3,792,448</u> | <u>469,357</u> | |
| Expenditures and Transfers | | | | | |
| Public Works | | | | | |
| Personal Services | 1,225,681 | 1,279,479 | 1,257,543 | (21,936) | |
| Contractual Services | 157,534 | 266,451 | 352,000 | 85,549 | |
| Commodities | 3,273,882 | 3,115,765 | 2,925,395 | (190,370) | |
| Capital Outlay | 327,755 | 423,582 | 325,480 | (98,102) | |
| Special Funds | | | 1,708,960 | 1,708,960 | |
| Reimbursed Expense | (23,614) | (8,097) | | 8,097 | |
| Total Public Works | <u>4,961,238</u> | <u>5,077,180</u> | <u>6,569,378</u> | <u>1,492,198</u> | |
| Transfers | | | | | |
| Operating Transfers Out | 125,000 | 200,000 | | (200,000) | |
| Budget Credit | | | 244,797 | 244,797 | |
| Total Expenditures and Transfers | <u>5,086,238</u> | <u>5,277,180</u> | <u>6,814,175</u> | <u>1,536,995</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | 382,809 | (1,015,375) | | | |
| Unencumbered Cash, Beginning | <u>3,576,411</u> | <u>3,959,220</u> | | | |
| Unencumbered Cash, Ending | <u>3,959,220</u> | <u>2,943,845</u> | | | |

Montgomery County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 13 of 64

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | | Current Year | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 331,345 | 334,821 | 329,297 | 5,524 |
| Motor Vehicle Tax | 13,474 | 25,560 | 26,241 | (681) |
| Recreational Vehicle Tax | 226 | 449 | 441 | 8 |
| Delinquent Tax | 3,393 | 5,002 | 5,000 | 2 |
| 16/20 M Truck Tax | 826 | 683 | 790 | (107) |
| Commercial Vehicle Tax | | 1,194 | | 1,194 |
| In Lieu of Tax | 1,303 | | | |
| Total Taxes | <u>350,567</u> | <u>367,709</u> | <u>361,769</u> | <u>5,940</u> |
| Intergovernmental | | | | |
| Federal Financial Assistance | | 1,918 | | 1,918 |
| Miscellaneous | | | | |
| Other | 539 | 472 | | 472 |
| Total Cash Receipts / Revenue | <u>351,106</u> | <u>370,099</u> | <u>361,769</u> | <u>8,330</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Personal Services | 47,774 | 61,695 | 80,000 | 18,305 |
| Contractual Services | 143,279 | 136,123 | 172,756 | 36,633 |
| Commodities | 49,907 | 97,149 | 58,600 | (38,549) |
| Capital Outlay | 7,788 | | 60,000 | 60,000 |
| Reimbursed Expense | (44) | (241) | | 241 |
| Total Public Safety | <u>248,704</u> | <u>294,726</u> | <u>371,356</u> | <u>76,630</u> |
| Transfers | | | | |
| Operating Transfers Out | 45,000 | | | |
| Budget Credit | | | 1,918 | 1,918 |
| Total Expenditures and Transfers | <u>293,704</u> | <u>294,726</u> | <u>373,274</u> | <u>78,548</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 57,402 | 75,373 | | |
| Unencumbered Cash, Beginning | (30,065) | 27,337 | | |
| Prior Year Encumbr. Cancelled | | (44) | | |
| Unencumbered Cash, Ending | <u>27,337</u> | <u>102,666</u> | | |

Montgomery County, Kansas
Rural Fire Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 14 of 64

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|---------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 5,956 | 23,570 | 23,206 | 364 |
| Motor Vehicle Tax | | 2,133 | 479 | 472 | 7 |
| Recreational Vehicle Tax | | 36 | 8 | 8 | |
| Delinquent Tax | | 244 | 230 | 200 | 30 |
| 16/20 M Truck Tax | | | 110 | 14 | 96 |
| Commercial Vehicle Tax | | | 21 | | 21 |
| In Lieu of Tax | | 23 | | | |
| Total Cash Receipts / Revenue | | <u>8,392</u> | <u>24,418</u> | <u>23,900</u> | <u>518</u> |
| Expenditures and Transfers | | | | | |
| Public Safety | | | | | |
| Health Insurance | | 8,638 | 6,203 | (| 6,203) |
| KPERS | | 221 | 233 | 5,200 | 4,967 |
| Social Security | | 3,440 | 4,784 | 7,000 | 2,216 |
| Unemployment | | 390 | 258 | 2,000 | 1,742 |
| Workmen's Compensation | | 5,504 | 144 | 10,000 | 9,856 |
| Reimbursed Expense | (| 61) | | | |
| Total Expenditures and Transfers | | <u>18,132</u> | <u>11,622</u> | <u>24,200</u> | <u>12,578</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | (| 9,740) | 12,796 | | |
| Unencumbered Cash, Beginning | | <u>32,388</u> | <u>22,648</u> | | |
| Unencumbered Cash, Ending | | <u>22,648</u> | <u>35,444</u> | | |

Montgomery County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 15 of 64

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 175,192 | 138,515 | 135,568 | 2,947 |
| Motor Vehicle Tax | | 15,726 | 14,394 | 15,100 | (706) |
| Recreational Vehicle Tax | | 197 | 184 | 189 | (5) |
| Delinquent Tax | | 4,257 | 4,479 | 3,000 | 1,479 |
| 16/20 M Truck Tax | | 456 | 494 | 469 | 25 |
| Commercial Vehicle Tax | | | 537 | | 537 |
| In Lieu of Tax | | 388 | 318 | | 318 |
| Total Cash Receipts / Revenue | | <u>196,216</u> | <u>158,921</u> | <u>154,326</u> | <u>4,595</u> |
| Expenditures and Transfers | | | | | |
| Social Services for Aged and Poor | | | | | |
| Contractual Services | | 150,816 | 121,232 | 238,525 | 117,293 |
| Special Funds | | | | 60,000 | 60,000 |
| Total Expenditures and Transfers | | <u>150,816</u> | <u>121,232</u> | <u>298,525</u> | <u>177,293</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 45,400 | 37,689 | | |
| Unencumbered Cash, Beginning | | <u>205,242</u> | <u>250,642</u> | | |
| Unencumbered Cash, Ending | | <u>250,642</u> | <u>288,331</u> | | |

Montgomery County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ | 19,341 | 15,110 | 30,000 |
| Total Cash Receipts / Revenue | | <u>19,341</u> | <u>15,110</u> | <u>30,000</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Contractual Services | | 24,465 | 15,110 | 30,124 |
| Total Expenditures and Transfers | | <u>24,465</u> | <u>15,110</u> | <u>30,124</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (| 5,124) | | |
| Unencumbered Cash, Beginning | | <u>5,124</u> | | |
| Unencumbered Cash, Ending | | <u></u> | <u></u> | |

Montgomery County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 398,779 | 456,270 | 446,781 | 9,489 |
| Motor Vehicle Tax | | 33,743 | 32,741 | 34,345 | (1,604) |
| Recreational Vehicle Tax | | 421 | 419 | 430 | (11) |
| Delinquent Tax | | 11,099 | 11,486 | 10,000 | 1,486 |
| 16/20 M Truck Tax | | 1,433 | 1,050 | 1,068 | (18) |
| Commercial Vehicle Tax | | | 1,223 | | 1,223 |
| In Lieu of Tax | | 884 | 776 | | 776 |
| Total Taxes | | <u>446,359</u> | <u>503,965</u> | <u>492,624</u> | <u>11,341</u> |
| Intergovernmental | | | | | |
| State Grant | | <u>480,750</u> | | | |
| Total Cash Receipts / Revenue | | <u>927,109</u> | <u>503,965</u> | <u>492,624</u> | <u>11,341</u> |
| Expenditures and Transfers | | | | | |
| Public Works | | | | | |
| Personal Services | | 135,352 | 146,548 | 155,122 | 8,574 |
| Contractual Services | | 229,731 | 584,566 | 501,400 | (83,166) |
| Commodities | | 174,676 | 102,405 | 110,643 | 8,238 |
| Capital Outlay | | | | 181,560 | 181,560 |
| Reimbursed Expense | (| <u>100)</u> | <u>(1,292)</u> | | <u>1,292</u> |
| Total Expenditures and Transfers | | <u>539,659</u> | <u>832,227</u> | <u>948,725</u> | <u>116,498</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 387,450 | (328,262) | | |
| Unencumbered Cash, Beginning | | <u>957,491</u> | <u>1,344,941</u> | | |
| Unencumbered Cash, Ending | | <u>1,344,941</u> | <u>1,016,679</u> | | |

Special Liability Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|---------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 24,385 | 16,346 | 16,104 | 242 |
| Motor Vehicle Tax | | 28 | 1,981 | 2,093 | (112) |
| Recreational Vehicle Tax | | | 25 | 26 | (1) |
| Delinquent Tax | | 227 | 444 | 400 | 44 |
| 16/20 M Truck Tax | | 55 | | 65 | (65) |
| Commercial Vehicle Tax | | | 75 | | 75 |
| In Lieu of Tax | | 54 | 38 | | 38 |
| Total Cash Receipts / Revenue | | <u>24,749</u> | <u>18,909</u> | <u>18,688</u> | <u>221</u> |
| Expenditures and Transfers | | | | | |
| General Government | | | | | |
| Contractual Services | | <u>24,749</u> | <u>16,833</u> | <u>24,500</u> | <u>7,667</u> |
| Total Expenditures and Transfers | | <u>24,749</u> | <u>16,833</u> | <u>24,500</u> | <u>7,667</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | | 2,076 | | |
| Unencumbered Cash, Beginning | | <u> </u> | <u> </u> | | |
| Unencumbered Cash, Ending | | <u> </u> | <u>2,076</u> | | |

Montgomery County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 15,603 | 13,635 | 20,000 | (6,365) |
| Total Cash Receipts / Revenue | <u>15,603</u> | <u>13,635</u> | <u>20,000</u> | <u>(6,365)</u> |
| Expenditures and Transfers | | | | |
| Culture and Recreation | | | | |
| Contractual Services | <u>25,735</u> | <u>14,053</u> | <u>23,814</u> | <u>9,761</u> |
| Total Expenditures and Transfers | <u>25,735</u> | <u>14,053</u> | <u>23,814</u> | <u>9,761</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (10,132) | (418) | | |
| Unencumbered Cash, Beginning | <u>10,550</u> | <u>418</u> | | |
| Unencumbered Cash, Ending | <u>418</u> | <u></u> | | |

Montgomery County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Transient Guest Tax | \$ | 309,439 | 339,769 | 325,000 |
| Total Cash Receipts / Revenue | | <u>309,439</u> | <u>339,769</u> | <u>325,000</u> |
| Expenditures and Transfers | | | | |
| Economic Development | | | | |
| Contractual Services | | 309,439 | 339,769 | 325,000 |
| Total Expenditures and Transfers | | <u>309,439</u> | <u>339,769</u> | <u>325,000</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | | | | |
| Unencumbered Cash, Beginning | | | | |
| Unencumbered Cash, Ending | | | | |

Montgomery County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 10,371 | 10,371 |
| Unencumbered Cash, Ending | 10,371 | 10,371 |

Montgomery County, Kansas
Risk Management Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Transfers | | | | |
| Operating Transfers In | \$ 176,548 | | 6,000 | (6,000) |
| Total Cash Receipts / Revenue | <u>176,548</u> | | <u>6,000</u> | <u>(6,000)</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Contractual Services | | | 156,175 | 156,175 |
| Total Expenditures and Transfers | | | <u>156,175</u> | <u>156,175</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 176,548 | | | |
| Unencumbered Cash, Beginning | | 176,548 | | |
| Unencumbered Cash, Ending | <u>176,548</u> | <u>176,548</u> | | |

Montgomery County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts | | | | |
| None | \$ | | | |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Capital Outlay | | | 36,514 | 119,379 |
| Total Expenditures and Transfers | | | 36,514 | 119,379 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | | | (36,514) | |
| Unencumbered Cash, Beginning | | 119,379 | 119,379 | |
| Unencumbered Cash, Ending | | 119,379 | 82,865 | |

Montgomery County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 125,000 | 100,000 |
| Total Cash Receipts / Revenue | <u>125,000</u> | <u>100,000</u> |
| Expenditures and Transfers | | |
| Public Works | | |
| Commodities | <u> </u> | 194,043 |
| Total Expenditures and Transfers | <u> </u> | <u>194,043</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 125,000 | (94,043) |
| Unencumbered Cash, Beginning | <u>237,817</u> | <u>362,817</u> |
| Unencumbered Cash, Ending | <u><u>362,817</u></u> | <u><u>268,774</u></u> |

Montgomery County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ | 100,000 |
| Total Cash Receipts / Revenue | | 100,000 |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | 100,000 |
| Unencumbered Cash, Beginning | 435,901 | 435,901 |
| Unencumbered Cash, Ending | 435,901 | 535,901 |

Montgomery County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 45,001 | 1 |
| Total Cash Receipts / Revenue | <u>45,001</u> | <u>1</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 1,906 | |
| Commodities | 1,251 | |
| Capital Outlay | 4,049 | 46,501 |
| Total Expenditures and Transfers | <u>7,206</u> | <u>46,501</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 37,795 | (46,500) |
| Unencumbered Cash, Beginning | <u>76,253</u> | <u>114,048</u> |
| Unencumbered Cash, Ending | <u><u>114,048</u></u> | <u><u>67,548</u></u> |

Montgomery County, Kansas
Sewer District No 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts | | | | |
| None | \$ | | | |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Contractual Services | | | | |
| Total Expenditures and Transfers | | | | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | | | | |
| Unencumbered Cash, Beginning | | 13,316 | 13,316 | |
| Unencumbered Cash, Ending | | 13,316 | 13,316 | |

Montgomery County, Kansas
Sewer District No 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Delinquent Tax | \$ | 390 | | 390 |
| Special Assessments | 1,217 | 377 | | 377 |
| Total Taxes | <u>1,217</u> | <u>767</u> | | <u>767</u> |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 235,391 | 209,583 | 240,000 | (30,417) |
| Total Cash Receipts / Revenue | <u>236,608</u> | <u>210,350</u> | <u>240,000</u> | <u>(29,650)</u> |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Contractual Services | 200,519 | 299,597 | 262,600 | (36,997) |
| Commodities | 546 | 3,137 | 1,000 | (2,137) |
| Capital Outlay | | | 16,100 | 16,100 |
| Total Sanitation | <u>201,065</u> | <u>302,734</u> | <u>279,700</u> | <u>(23,034)</u> |
| Debt Service | | | | |
| Principal | 16,057 | 16,057 | | (16,057) |
| Total Expenditures and Transfers | <u>217,122</u> | <u>318,791</u> | <u>279,700</u> | <u>(39,091)</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 19,486 | (108,441) | | |
| Unencumbered Cash, Beginning | 88,956 | 108,442 | | |
| Unencumbered Cash, Ending | <u>108,442</u> | <u>1</u> | | |

Montgomery County, Kansas
Sewer District No 5 Special Assessments Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Taxes | | |
| Special Assessments | \$ 114 | 172 |
| Total Cash Receipts / Revenue | <u>114</u> | <u>172</u> |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 114 | 172 |
| Unencumbered Cash, Beginning | | 114 |
| Unencumbered Cash, Ending | <u>114</u> | <u>286</u> |

Montgomery County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| None | \$ | | | |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Contractual Services | | 508 | | 2,568 |
| Total Expenditures and Transfers | | 508 | | 2,568 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (| 508) | | |
| Unencumbered Cash, Beginning | | 3,077 | 2,569 | |
| Unencumbered Cash, Ending | | 2,569 | 2,569 | |

Montgomery County, Kansas
Sewer District No 4 Bond and Int. Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Special Assessments | \$ | | 200 | (200) |
| Use of Money and Property | | | | |
| Interest on Investments | 2 | 2 | | 2 |
| Total Cash Receipts / Revenue | <u>2</u> | <u>2</u> | <u>200</u> | <u>(198)</u> |
| Expenditures and Transfers | | | | |
| Debt Service | | | | |
| Contractual Services | | | 3,040 | 3,040 |
| Total Expenditures and Transfers | | | <u>3,040</u> | <u>3,040</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 2 | 2 | | |
| Unencumbered Cash, Beginning | <u>2,840</u> | <u>2,842</u> | | |
| Unencumbered Cash, Ending | <u>2,842</u> | <u>2,844</u> | | |

Montgomery County, Kansas
Sewer District No 5 Bond and Int. Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Delinquent Tax | \$ 318 | 1,801 | | 1,801 |
| Special Assessments | | | 1,000 | (1,000) |
| Total Cash Receipts / Revenue | <u>318</u> | <u>1,801</u> | <u>1,000</u> | <u>801</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Contractual Services | <u>518</u> | <u>1,801</u> | | (1,801) |
| Debt Service | | | | |
| Principal | | | 1,702 | 1,702 |
| Total Expenditures and Transfers | <u>518</u> | <u>1,801</u> | <u>1,702</u> | <u>(99)</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (200) | | | |
| Unencumbered Cash, Beginning | <u>200</u> | | | |
| Unencumbered Cash, Ending | <u></u> | <u></u> | | |

Montgomery County, Kansas
No Fund Warrants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|--------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ (41) | (7) | | (7) |
| Motor Vehicle Tax | 11,983 | 121 | | 121 |
| Recreational Vehicle Tax | 151 | 2 | | 2 |
| Delinquent Tax | 2,636 | 970 | | 970 |
| 16/20 M Truck Tax | (1) | 385 | | 385 |
| Total Cash Receipts / Revenue | <u>14,728</u> | <u>1,471</u> | | <u>1,471</u> |
| Expenditures and Transfers | | | | |
| Transfers | | | | |
| Operating Transfers Out | <u>176,548</u> | | | |
| Total Expenditures and Transfers | <u>176,548</u> | | | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (161,820) | 1,471 | | |
| Unencumbered Cash, Beginning | <u>174,289</u> | <u>12,469</u> | | |
| Unencumbered Cash, Ending | <u>12,469</u> | <u>13,940</u> | | |

Montgomery County, Kansas
Special Assessments Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts | | | | |
| None | \$ | | | |
| Expenditures and Transfers | | | | |
| Transfers | | | | |
| Operating Transfers Out | | | 20,431 | (20,431) |
| Residual Equity Transfer Out | | | | 20,431 |
| Total Expenditures and Transfers | | | 20,431 | 20,431 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | | | (20,431) | |
| Unencumbered Cash, Beginning | | 20,430 | 20,430 | |
| Unencumbered Cash, Ending | | 20,430 | (1) | |

Montgomery County, Kansas
Judicial Center Capital Project Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Miscellaneous | | |
| Insurance Proceeds | \$ 67,767 | |
| Total Cash Receipts / Revenue | <u>67,767</u> | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 67,767 | |
| Unencumbered Cash, Beginning | | 62,218 |
| Beginning Balance Adjustment | (5,549) | |
| Unencumbered Cash, Ending | <u>62,218</u> | <u>62,218</u> |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts | | | | |
| None | \$ | | | |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Contractual Services | | 3,606 | 950 | (950) |
| Total Expenditures and Transfers | | 3,606 | 950 | (950) |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (| 3,606) | (950) | |
| Unencumbered Cash, Beginning | | 60,086 | 56,480 | |
| Unencumbered Cash, Ending | | 56,480 | 55,530 | |

Montgomery County, Kansas
Motor Vehicle Operating Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 266,913 | 305,617 |
| Total Cash Receipts / Revenue | <u>266,913</u> | <u>305,617</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Personal Services | 215,872 | 266,602 |
| Contractual Services | 47,911 | 34,744 |
| Capital Outlay | 5,237 | |
| Total General Government | <u>269,020</u> | <u>301,346</u> |
| Transfers | | |
| Operating Transfers Out | 11,642 | 722 |
| Total Expenditures and Transfers | <u>280,662</u> | <u>302,068</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (13,749) | 3,549 |
| Unencumbered Cash, Beginning | 14,174 | 425 |
| Unencumbered Cash, Ending | <u>425</u> | <u>3,974</u> |

Montgomery County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 3,820 | 5,511 |
| Miscellaneous | | |
| Other | | 112 |
| Total Cash Receipts / Revenue | <u>3,820</u> | <u>5,623</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Commodities | <u>3,406</u> | <u>7,541</u> |
| Total Expenditures and Transfers | <u>3,406</u> | <u>7,541</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 414 | (1,918) |
| Unencumbered Cash, Beginning | <u>4,140</u> | <u>4,554</u> |
| Unencumbered Cash, Ending | <u><u>4,554</u></u> | <u><u>2,636</u></u> |

Montgomery County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Miscellaneous | | |
| Sale of Confiscations | \$ | 92,313 |
| Other | 31,289 | 121 |
| Total Cash Receipts / Revenue | <u>31,289</u> | <u>92,434</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 20,365 | 8,353 |
| Commodities | 19,736 | 74,492 |
| Reimbursed Expense | (175) | |
| Total Expenditures and Transfers | <u>39,926</u> | <u>82,845</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (8,637) | 9,589 |
| Unencumbered Cash, Beginning | <u>25,063</u> | <u>16,426</u> |
| Unencumbered Cash, Ending | <u><u>16,426</u></u> | <u><u>26,015</u></u> |

Montgomery County, Kansas
 Conceal and Carry Permit Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 11,743 | 4,810 |
| Total Cash Receipts / Revenue | <u>11,743</u> | <u>4,810</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Commodities | <u>9,848</u> | <u>5,089</u> |
| Total Expenditures and Transfers | <u>9,848</u> | <u>5,089</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 1,895 | (279) |
| Unencumbered Cash, Beginning | <u>3,900</u> | <u>5,795</u> |
| Unencumbered Cash, Ending | <u><u>5,795</u></u> | <u><u>5,516</u></u> |

Montgomery County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 37,797 | 29,306 |
| Use of Money and Property | | |
| Interest on Investments | 31 | 46 |
| Miscellaneous | | |
| Other | | 8 |
| Total Cash Receipts / Revenue | <u>37,828</u> | <u>29,360</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 3,120 | 4,103 |
| Commodities | 5,518 | 7,480 |
| Total General Government | <u>8,638</u> | <u>11,583</u> |
| Transfers | | |
| Operating Transfers Out | 45,000 | |
| Total Expenditures and Transfers | <u>53,638</u> | <u>11,583</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (15,810) | 17,777 |
| Unencumbered Cash, Beginning | 61,615 | 45,805 |
| Unencumbered Cash, Ending | <u>45,805</u> | <u>63,582</u> |

Montgomery County, Kansas
Community Corrections Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| State Grant | \$ 340,389 | 308,799 |
| Miscellaneous | | |
| Other | 8,405 | 10,500 |
| Total Cash Receipts / Revenue | <u>348,794</u> | <u>319,299</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Commodities | 90 | |
| Public Safety | | |
| Personal Services | 159,413 | 162,824 |
| Contractual Services | 28,492 | 92,032 |
| Commodities | 4,186 | 6,105 |
| Capital Outlay | 109 | 162 |
| Health Insurance | 54,867 | 75,655 |
| KPERS | 13,736 | 14,456 |
| Social Security | 11,623 | 10,860 |
| Unemployment | 919 | 950 |
| Workmen's Compensation | 5,324 | 5,427 |
| Total Public Safety | <u>278,669</u> | <u>368,471</u> |
| Total Expenditures and Transfers | <u>278,759</u> | <u>368,471</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 70,035 | (49,172) |
| Unencumbered Cash, Beginning | 15,038 | 85,073 |
| Unencumbered Cash, Ending | <u>85,073</u> | <u>35,901</u> |

Montgomery County, Kansas
D.A.R.E. Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 19 | 19 |
| Unencumbered Cash, Ending | 19 | 19 |

Montgomery County, Kansas
Victim Witness Program Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 162 | 162 |
| Unencumbered Cash, Ending | 162 | 162 |

Montgomery County, Kansas
Indigent Inmates - DOC Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 425 | 600 |
| Total Cash Receipts / Revenue | <u>425</u> | <u>600</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 20 | |
| Commodities | <u>5,684</u> | |
| Total General Government | <u>5,704</u> | |
| Public Safety | | |
| Contractual Services | | 94 |
| Commodities | <u>393</u> | <u>285</u> |
| Total Public Safety | <u>393</u> | <u>379</u> |
| Total Expenditures and Transfers | <u>6,097</u> | <u>379</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (5,672) | 221 |
| Unencumbered Cash, Beginning | <u>6,450</u> | <u>778</u> |
| Unencumbered Cash, Ending | <u><u>778</u></u> | <u><u>999</u></u> |

Montgomery County, Kansas
Registered Offenders Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 10,176 | 9,708 |
| Total Cash Receipts / Revenue | <u>10,176</u> | <u>9,708</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 43 | |
| Commodities | <u>8,739</u> | <u>9,128</u> |
| Total Expenditures and Transfers | <u>8,782</u> | <u>9,128</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 1,394 | 580 |
| Unencumbered Cash, Beginning | <u>2,527</u> | <u>3,921</u> |
| Unencumbered Cash, Ending | <u><u>3,921</u></u> | <u><u>4,501</u></u> |

Montgomery County, Kansas
VIN Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 66,482 | 53,283 |
| Miscellaneous | | |
| D.O.C. Miscellaneous | 8,005 | 8,005 |
| Other | 4,019 | |
| Total Miscellaneous | 12,024 | 8,005 |
| Total Cash Receipts / Revenue | 78,506 | 61,288 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 11,676 | 13,268 |
| Commodities | 77,390 | 55,490 |
| Total Expenditures and Transfers | 89,066 | 68,758 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (10,560) | (7,470) |
| Unencumbered Cash, Beginning | 38,063 | 27,503 |
| Unencumbered Cash, Ending | 27,503 | 20,033 |

Montgomery County, Kansas
Community Development Block Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ | 4,250 |
| Total Cash Receipts / Revenue | | 4,250 |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | | 4,250 |
| Total Expenditures and Transfers | | 4,250 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | | |
| Unencumbered Cash, Ending | | |

Montgomery County, Kansas
CDBG Micro Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Use of Money and Property | | |
| Interest on Investments | \$ 77 | 76 |
| Loan Repayment | <u>1,333</u> | <u>2,698</u> |
| Total Cash Receipts / Revenue | <u>1,410</u> | <u>2,774</u> |
| Expenditures and Transfers | | |
| Economic Development | | |
| Contractual Services | <u>25,000</u> | <u></u> |
| Total Expenditures and Transfers | <u>25,000</u> | <u></u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (23,590) | 2,774 |
| Unencumbered Cash, Beginning | <u>111,755</u> | <u>88,165</u> |
| Unencumbered Cash, Ending | <u><u>88,165</u></u> | <u><u>90,939</u></u> |

Montgomery County, Kansas
FEMA - Flood Buyout Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 6,035 | 6,035 |
| Unencumbered Cash, Ending | 6,035 | 6,035 |

Montgomery County, Kansas
HMTA Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 124 | 124 |
| Unencumbered Cash, Ending | 124 | 124 |

Montgomery County, Kansas
FEMA Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 19,054 | 19,054 |
| Unencumbered Cash, Ending | 19,054 | 19,054 |

Montgomery County, Kansas
EDA Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 1,176 | 1,176 |
| Unencumbered Cash, Ending | 1,176 | 1,176 |

Montgomery County, Kansas
CDBG - Midwest Plastics Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ | 9,050 |
| Miscellaneous | | |
| Other | 1,200 | 1,200 |
| Total Cash Receipts / Revenue | 1,200 | 10,250 |
| Expenditures and Transfers | | |
| Economic Development | | |
| Contractual Services | 1,200 | 10,250 |
| Total Expenditures and Transfers | 1,200 | 10,250 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | | |
| Unencumbered Cash, Ending | | |

Montgomery County, Kansas
CDBG - Rural Water District Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 16,431 | 22,000 |
| Licenses, Fees, and Permits | | |
| Officer Fees | | 6,525 |
| Total Cash Receipts / Revenue | 16,431 | 28,525 |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 16,431 | 28,526 |
| Total Expenditures and Transfers | 16,431 | 28,526 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | (1) |
| Unencumbered Cash, Beginning | 1 | 1 |
| Unencumbered Cash, Ending | 1 | 1 |

Montgomery County, Kansas
Emergency Preparedness Planning Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 47,586 | 6,763 |
| Total Cash Receipts / Revenue | <u>47,586</u> | <u>6,763</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Commodities | | 10,752 |
| Transfers | | |
| Operating Transfers Out | 27,299 | |
| Total Expenditures and Transfers | <u>27,299</u> | <u>10,752</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 20,287 | (3,989) |
| Unencumbered Cash, Beginning | | 20,287 |
| Unencumbered Cash, Ending | <u>20,287</u> | <u>16,298</u> |

Montgomery County, Kansas
 Juvenile Justice Authority Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 499 | 499 |
| Unencumbered Cash, Ending | 499 | 499 |

Montgomery County, Kansas
 JJA - Case Management Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| State Grant | \$ 290,864 | 299,427 |
| Total Cash Receipts / Revenue | <u>290,864</u> | <u>299,427</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | 138,557 | 140,285 |
| Contractual Services | 61,778 | 71,592 |
| Commodities | 2,929 | 3,545 |
| Capital Outlay | 1,825 | 592 |
| Health Insurance | 79,516 | 94,838 |
| Reimbursed Expense | (3,667) | (2,634) |
| Total Public Safety | <u>280,938</u> | <u>308,218</u> |
| Transfers | | |
| Operating Transfers Out | <u>2,025</u> | |
| Total Expenditures and Transfers | <u>282,963</u> | <u>308,218</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 7,901 | (8,791) |
| Unencumbered Cash, Beginning | <u>1,100</u> | <u>9,001</u> |
| Unencumbered Cash, Ending | <u><u>9,001</u></u> | <u><u>210</u></u> |

Montgomery County, Kansas
JJA - Juvenile Intake/Assessm Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| State Grant | \$ 131,084 | 133,690 |
| Total Cash Receipts / Revenue | <u>131,084</u> | <u>133,690</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | 65,692 | 80,246 |
| Contractual Services | 16,443 | 16,141 |
| Commodities | 3,133 | 3,395 |
| Capital Outlay | 2,001 | 2,404 |
| Health Insurance | 39,040 | 29,772 |
| Reimbursed Expense | | (10) |
| Total Expenditures and Transfers | <u>126,309</u> | <u>131,948</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 4,775 | 1,742 |
| Unencumbered Cash, Beginning | (2,815) | 2,003 |
| Prior Year Encumbr. Cancelled | <u>43</u> | |
| Unencumbered Cash, Ending | <u><u>2,003</u></u> | <u><u>3,745</u></u> |

Montgomery County, Kansas
 JJA - Prevention Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|--------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 14,300 | |
| State Grant | 10,200 | |
| Total Cash Receipts / Revenue | <u>24,500</u> | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | 23,285 | |
| Contractual Services | 2,629 | |
| Commodities | 774 | |
| Capital Outlay | 273 | |
| Health Insurance | 8,693 | |
| Total Public Safety | <u>35,654</u> | |
| Transfers | | |
| Operating Transfers Out | 3,485 | |
| Total Expenditures and Transfers | <u>39,139</u> | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (14,639) | |
| Unencumbered Cash, Beginning | 14,639 | |
| Unencumbered Cash, Ending | <u><u> </u></u> | <u><u> </u></u> |

Montgomery County, Kansas
SRS - Juvenile Support and Resource Mgmt Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| State Grant | \$ 13,433 | 27,129 |
| Transfers | | |
| Operating Transfers In | 24,139 | |
| Total Cash Receipts / Revenue | <u>37,572</u> | <u>27,129</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | 15,591 | 22,684 |
| Contractual Services | 3,473 | 7,075 |
| Commodities | 293 | 1 |
| Capital Outlay | 387 | |
| Total Public Safety | <u>19,744</u> | <u>29,760</u> |
| Transfers | | |
| Operating Transfers Out | | 14,735 |
| Total Expenditures and Transfers | <u>19,744</u> | <u>44,495</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 17,828 | (17,366) |
| Unencumbered Cash, Beginning | (307) | 17,521 |
| Unencumbered Cash, Ending | <u>17,521</u> | <u>155</u> |

Montgomery County, Kansas
 JJA - Juvenile Intensive Supervision Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
 Page 62 of 64

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| State Grant | \$ 71,330 | 73,983 |
| Transfers | | |
| Operating Transfers In | 2,025 | |
| Total Cash Receipts / Revenue | <u>73,355</u> | <u>73,983</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | 50,059 | 45,522 |
| Contractual Services | 7,406 | 5,777 |
| Commodities | 974 | 1,036 |
| Capital Outlay | 958 | 233 |
| Health Insurance | 14,220 | 20,689 |
| Total Expenditures and Transfers | <u>73,617</u> | <u>73,257</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (262) | 726 |
| Unencumbered Cash, Beginning | (1,364) | (1,584) |
| Prior Year Encumbr. Cancelled | 42 | |
| Unencumbered Cash, Ending | <u>(1,584)</u> | <u>(858)</u> |

Montgomery County, Kansas
 Diversion Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
 Page 63 of 64

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 15,885 | 21,595 |
| Total Cash Receipts / Revenue | <u>15,885</u> | <u>21,595</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Personal Services | | 32,692 |
| Commodities | 1,492 | 4,142 |
| Total Expenditures and Transfers | <u>1,492</u> | <u>36,834</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 14,393 | (15,239) |
| Unencumbered Cash, Beginning | 62,204 | 76,597 |
| Unencumbered Cash, Ending | <u>76,597</u> | <u>61,358</u> |

Montgomery County, Kansas
C.O.P.S. Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 64 of 64

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| Transfers | | |
| Operating Transfers Out | 107 | |
| Total Expenditures and Transfers | 107 | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (107) | |
| Unencumbered Cash, Beginning | 107 | |
| Unencumbered Cash, Ending | | |

Montgomery County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Cash Receipts</u> | <u>Cash Disbursements</u> | <u>Ending Cash Balance</u> |
|---------------------------|---------------------------------------|--------------------------|-------------------------------|------------------------------------|
| Cities: | | | | |
| General Fund-Caney City | \$ | 233,708 | 233,708 | |
| Employee Benefits | | 144,469 | 144,469 | |
| Industrial | | 3,134 | 3,134 | |
| Library | | 51,264 | 51,264 | |
| Fire Law Enformnt Ambulan | | 14,580 | 14,580 | |
| Nuisance | 60 | | 60 | |
| Special City & Cnty Hwy | 2,138 | 8,763 | 10,901 | |
| General Fund-Cherryvale | | 297,050 | 297,050 | |
| Employee Benefits | | 83 | 83 | |
| Industrial | | 2 | 2 | |
| Library | | 51,476 | 51,476 | |
| Special Liability | | 4 | 4 | |
| Fire Law Enforcmnt Ambula | | 52 | 52 | |
| Bond And Interest | | 638 | 638 | |
| Special Assessments | 265 | 2,520 | 2,420 | 365 |
| Special City & Cnty Hwy | 2,436 | 9,823 | 12,259 | |
| General Fund-Coffeyville | | 2,565,763 | 2,563,765 | 1,998 |
| Employee Benefits | | 83 | 83 | |
| Library | | 482,521 | 482,125 | 396 |
| Bond And Interest | | 5 | 5 | |
| Nuisance | 9,128 | 41,323 | 38,496 | 11,955 |
| Special City & Cnty Hwy | 11,164 | 58,075 | 69,239 | |
| General Fund-Dearing City | | 12,105 | 12,105 | |
| Special City & Cnty Hwy | 437 | 1,768 | 2,205 | |
| General Fund-Elk City | | 49,245 | 49,245 | |
| Employee Benefits | | 1,831 | 1,831 | |
| Elk City - Nuisance | | 275 | 275 | |
| Special City & Cnty Hwy | 316 | 1,294 | 1,610 | |
| General Fund-Havana City | | 9,588 | 9,588 | |
| Sewer | 204 | 1,706 | 1,440 | 470 |
| Nuisance | 400 | 660 | 750 | 310 |
| Special City & Cnty Hwy | 89 | 378 | 467 | |
| General Fund-Independence | | 849,036 | 848,103 | 933 |
| Employee Benefits | | 697,763 | 696,420 | 1,343 |
| Industrial | | 39,586 | 39,566 | 20 |
| Library | | 157,180 | 156,740 | 440 |
| Special Liability | | 55,013 | 54,894 | 119 |
| Bond And Interest | | 359,006 | 358,145 | 861 |
| Paving | 4,287 | 7,145 | 7,145 | 4,287 |
| Sewer | 10,684 | 20,432 | 19,974 | 11,142 |
| Nuisance | 1,750 | 6,900 | 6,650 | 2,000 |
| Special City & Cnty Hwy | 10,029 | 40,232 | 50,261 | |
| Library Employee Benefits | | 103,856 | 103,856 | |
| General Fund-Liberty City | | 18,164 | 18,164 | |
| Sewer | 655 | 1,264 | 1,149 | 770 |
| Special City & Cnty Hwy | 100 | 429 | 529 | |

Montgomery County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|---------------------------|------------------------------|------------------|-----------------------|---------------------------|
| General Fund - Tyro City | | 14,126 | 14,126 | |
| Employee Benefits | | 194 | 194 | |
| Sewer | 1,005 | 5,911 | 4,535 | 2,381 |
| Special City & Cnty Hwy | 235 | 941 | 1,176 | |
| Noxious Weed | | 472 | 472 | |
| Subtotal Cities | <u>55,382</u> | <u>6,421,836</u> | <u>6,437,428</u> | <u>39,790</u> |
| Townships: | | | | |
| General Fund - Caney TWP | 850 | 28 | | 878 |
| General Fund-Cherokee TWP | 252 | 13,785 | 13,910 | 127 |
| Township Hall | 72 | 9,750 | 9,725 | 97 |
| General Fund-Cherry TWP | 1,569 | 980 | | 2,549 |
| General Fund-Drum Creek T | 327 | 3,734 | 3,682 | 379 |
| General Fund-Fawn Creek T | 1,180 | | | 1,180 |
| General Fund-Indep TWP | 4,640 | 16 | | 4,656 |
| General Fund-Liberty TWP | 50 | 5,085 | 2,654 | 2,481 |
| Township Hall | | 7,593 | 7,346 | 247 |
| General Fund-Louisburg TW | | 5,921 | 5,921 | |
| Fire Protection | | 9,182 | 9,182 | |
| Township Hall | | 7,372 | 7,372 | |
| General Fund-Parker TWP | 1,644 | 5,324 | 6,500 | 468 |
| Township Hall | 3,597 | 4,073 | 6,500 | 1,170 |
| General Fund-Rutland TWP | 2 | | | 2 |
| Township Hall | 7 | | | 7 |
| General Fund-Sycamore TWP | 25 | 1,176 | 1,201 | |
| Township Hall | 64 | 3,382 | 3,446 | |
| General Fund-West Cherry | 4,199 | 1,254 | | 5,453 |
| Subtotal Townships | <u>18,478</u> | <u>78,655</u> | <u>77,439</u> | <u>19,694</u> |
| Schools: | | | | |
| | 52 | 96,993 | 96,484 | 561 |
| Bond & Interest | | 44,302 | 44,302 | |
| Supplemental General | | 126,360 | 126,360 | |
| | 2,893 | 577,925 | 578,499 | 2,319 |
| Recreation Commission | | 100,226 | 100,226 | |
| Rec Comm Employee Benefit | | 6,018 | 6,018 | |
| Supplement General | | 540,910 | 540,910 | |
| | 767 | 2,346,201 | 2,345,150 | 1,818 |
| Capital Outlay | | 56,818 | 56,682 | 136 |
| Bond And Interest | | 423,644 | 423,502 | 142 |
| Recreation Commission | | 556,053 | 555,882 | 171 |
| Rec Comm Employee Benefit | | 40,816 | 40,798 | 18 |
| Supplemental General | | 2,953,824 | 2,952,699 | 1,125 |
| | 1,968 | 1,754,024 | 1,751,699 | 4,293 |
| Capital Outlay | | 111,595 | 111,234 | 361 |
| Recreation Commission | | 333,417 | 333,146 | 271 |
| Library | | 240,823 | 240,624 | 199 |
| Bond And Interest | | 319,779 | 319,508 | 271 |
| Rec Comm Employee Benefit | | 110,535 | 110,445 | 90 |
| Supplemental General | | 2,206,126 | 2,204,631 | 1,495 |

Montgomery County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|------------------------------|------------------------------|-------------------|-----------------------|---------------------------|
| | 418 | 310,762 | 310,214 | 966 |
| Recreation Commission | | 42,051 | 42,051 | |
| Bond And Interest | | 116,929 | 116,929 | |
| Supplemental General | | 438,725 | 438,725 | |
| General Fund - USD 461 | 371 | 68,090 | 68,461 | |
| Capital Outlay | | 14,843 | 14,843 | |
| Recreation Commission | | 9,504 | 9,504 | |
| Bond And Interest | | 22,968 | 22,968 | |
| Supplemental General | | 117,246 | 117,246 | |
| | | 14,780 | 14,561 | 219 |
| Capital Outlay | | 49 | 49 | |
| Recreation Commission | | 1,042 | 1,042 | |
| Supplemental General | | 18,563 | 18,563 | |
| | | 354 | 189 | 165 |
| General Fund - CCC | | 7,397,035 | 7,394,873 | 2,162 |
| Capital Outlay - CCC | | 354,105 | 353,991 | 114 |
| Employee Benefit - CCC | | 5 | 5 | |
| Area Vocational - CCC | | 4 | 4 | |
| General Fund - ICC | | 4,872,639 | 4,869,077 | 3,562 |
| Capital Outlay - ICC | | 264,728 | 264,550 | 178 |
| Subtotal Schools | <u>6,469</u> | <u>27,010,811</u> | <u>26,996,644</u> | <u>20,636</u> |
| Cemeteries: | | | | |
| Fawn Creek #1 | 6,680 | 7,457 | 10,000 | 4,137 |
| Grandview #2 | | 936 | 936 | |
| Harrisonville #3 | | 4,056 | 4,056 | |
| Havana Cemetery #4 | 1,602 | 4,912 | 5,803 | 711 |
| Jefferson #5 | 11,373 | 4,111 | 5,000 | 10,484 |
| Robbins #7 | 38,312 | 3,989 | 3,000 | 39,301 |
| Varner Ross #8 | | 736 | 736 | |
| Springhill #9 | 3,955 | 4,747 | 5,000 | 3,702 |
| Sycamore #10 | 235 | 5,084 | 4,957 | 362 |
| Oakhill #11 | | 11,686 | 11,595 | 91 |
| Rutland #12 | 2,383 | 2,713 | 2,183 | 2,913 |
| Liberty #13 | 612 | 9,733 | 10,000 | 345 |
| Cherokee #14 | 114 | 4,856 | 4,834 | 136 |
| Cherry #15 | 98 | 6,192 | 6,199 | 91 |
| White #17 | 5,079 | 930 | 5,000 | 1,009 |
| West Cherry #18 | 3,825 | 3,128 | 3,600 | 3,353 |
| Blackjack #19 | 2,155 | 2,114 | 2,000 | 2,269 |
| Subtotal Cemeteries | <u>76,423</u> | <u>77,380</u> | <u>84,899</u> | <u>68,904</u> |
| Watershed Districts: | | | | |
| Verdigris Drainage #1 | 5,819 | 5,893 | 10,001 | 1,711 |
| Verdigris Drainage #2 | 30,799 | | | 30,799 |
| Verdigris Drainage #3 | 16 | | | 16 |
| Bee Creek Watershed #15 | | 18,542 | 15,000 | 3,542 |
| Twin Caney Watershed #34 | | 1,189 | 1,189 | |
| Duck Creek Watershed #59 | | 4,096 | 4,084 | 12 |
| Subtotal Watershed Districts | <u>36,634</u> | <u>29,720</u> | <u>30,274</u> | <u>36,080</u> |

Montgomery County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|------------------------------------|------------------------------|-------------------|-----------------------|---------------------------|
| Wildcat Ext. Dst. #14: | | | | |
| Wildcat Ext. Dst. #14 | | 372,604 | 372,432 | 172 |
| Subtotal Wildcat Ext. Dst. #14 | | <u>372,604</u> | <u>372,432</u> | <u>172</u> |
| Regional Library: | | | | |
| General Fund | | 197,861 | 197,861 | |
| Employee Benefits | | 14,824 | 14,824 | |
| Subtotal Regional Library | | <u>212,685</u> | <u>212,685</u> | |
| Total Subdivisions | <u>193,386</u> | <u>34,203,691</u> | <u>34,211,801</u> | <u>185,276</u> |
| State Funds: | | | | |
| State Educational Building | 5,746 | 317,335 | 317,228 | 5,853 |
| State Correctional Building | 2,873 | 158,668 | 158,614 | 2,927 |
| Total State Funds | <u>8,619</u> | <u>476,003</u> | <u>475,842</u> | <u>8,780</u> |
| Other Agency Funds: | | | | |
| Payroll Clearing | 7,264 | 14,114 | 16,784 | 4,594 |
| Motor Vehicle Licenses | | 1,493,082 | 1,493,082 | |
| Joint Mortgage Registration | 197 | 160 | 160 | 197 |
| Secretary of State Fees | | 70 | 70 | |
| Heritage Trust | 1,261 | 8,163 | 7,641 | 1,783 |
| Unclaimed Money | 921 | | | 921 |
| Stray Animal | 2,654 | | | 2,654 |
| Sales Tax | 129,215 | 1,793,617 | 1,784,738 | 138,094 |
| Confiscated Cash Holding - Sheriff | 4,650 | 14,765 | 8,501 | 10,914 |
| Change | | 37,496 | 37,178 | 318 |
| State VIN Fees | 128 | 2,052 | 1,688 | 492 |
| Sewer District No 1 Escrow | 5,101 | | | 5,101 |
| Sewer District No 4 Escrow | 2,696 | | | 2,696 |
| Oil & Gas Depletion Fund | 360,229 | 131,719 | | 491,948 |
| Total Other Agency Funds | <u>514,316</u> | <u>3,495,238</u> | <u>3,349,842</u> | <u>659,712</u> |
| Distributable Funds: | | | | |
| Current Tax | 21,246,848 | 45,215,821 | 41,751,653 | 24,711,016 |
| Delinquent Tax | 296,774 | 2,325,099 | 1,330,491 | 1,291,382 |
| Motor Vehicle Tax | 50,447 | 3,803,526 | 3,800,005 | 53,968 |
| Recreational Vehicle Tax | (227) | 45,822 | 46,276 | (681) |
| Mineral Production Tax | | 53,025 | 53,025 | |
| Local Alcoholic Liquor | | 42,380 | 42,380 | |
| In Lieu of Tax | | 110,708 | 110,708 | |
| Special City and County Highw | | 1,081,145 | 1,081,145 | |
| Commercial Vehicle Tax | | 134,453 | 134,179 | 274 |
| Neighborhood Revitalization | | 302,439 | 302,424 | 15 |
| Total Distributable Funds | <u>21,593,842</u> | <u>53,114,418</u> | <u>48,652,286</u> | <u>26,055,974</u> |
| Total Agency Funds | <u>22,310,163</u> | <u>91,289,350</u> | <u>86,689,771</u> | <u>26,909,742</u> |

Montgomery County, Kansas
Reconciliation of 2013 Tax Roll
For the Year Ended December 31, 2014

Schedule 4

| | | |
|---|----|--------------------------|
| County Clerk's Abstract of Taxes Levied | \$ | 44,088,259 |
| Add: Supplemental Tax Roll | | 131,239 |
| Deduct: Taxes Abated | | <u>(406,426)</u> |
| Tax Roll as Adjusted | | <u><u>43,813,072</u></u> |
| <u>County Treasurer's Accounting:</u> | | |
| Current Tax Net Collected | \$ | 41,768,120 |
| Uncollected: | | |
| Personal Property | | 170,821 |
| Real Estate | | <u>1,874,131</u> |
| Total Uncollected | | <u>2,044,952</u> |
| Net Tax Roll | | <u><u>43,813,072</u></u> |

Montgomery County, Kansas
Receipts, Disbursements and Balances
County Clerk
For the Year Ended December 31, 2014

Schedule 5
(Page 1 of 6)

Balance - January 1 \$ 0

Receipts:

| | |
|----------------------------------|-----------|
| Election Fees and Reimbursements | \$ 460 |
| Zoning Permits | 2,900 |
| Club and Beverage Licenses | 2,150 |
| Environmental Health | 13,419 |
| Revitalization | 100 |
| Election Reimbursements | 1,040 |
| Maps, Printouts and Copies | 902 |
| Appraiser Fees | 9,320 |
| State Election Fees | <u>70</u> |

Total Receipts 30,361

Disbursements:

| | |
|------------------------------------|---------------|
| To County Treasurer - General Fund | <u>30,361</u> |
|------------------------------------|---------------|

Total Disbursements 30,361

Balance - December 31 0

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Register of Deeds
For the Year Ended December 31, 2014

Schedule 5
(Page 2 of 6)

| | | |
|---------------------|----|----|
| Balance - January 1 | \$ | 15 |
|---------------------|----|----|

Receipts:

| | | | |
|--|----|--------------|---------|
| Mortgage Registration Fees | \$ | 203,729 | |
| Filing Fees and Copies | | 57,595 | |
| Register of Deeds Technology Fund Fees | | 29,314 | |
| Heritage Trust Fees | | <u>8,149</u> | |
| Total Receipts | | | 298,787 |

Disbursements:

| | | | |
|-----------------------------------|--|--------------|----------------|
| To County Treasurer: | | | |
| General Fund | | 261,309 | |
| Register of Deeds Technology Fund | | 29,314 | |
| Heritage Trust Fund | | <u>8,164</u> | |
| Total Disbursements | | | <u>298,787</u> |

| | | |
|-----------------------|--|------------------|
| Balance - December 31 | | <u><u>15</u></u> |
|-----------------------|--|------------------|

Composition of Ending Balance:

| | | |
|--------------|----|------------------|
| Cash on Hand | \$ | <u><u>15</u></u> |
|--------------|----|------------------|

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Clerk of the District Court - Independence
For the Year Ended December 31, 2014

Schedule 5
(Page 3 of 6)

| | | |
|---------------------|----|--------|
| Balance - January 1 | \$ | 73,925 |
|---------------------|----|--------|

Receipts:

| | | |
|------------------------------------|---------|-----------|
| State Clerk Fees | 135,355 | |
| LETC Fees | 6,022 | |
| IDS Fees | 215 | |
| Criminal Probation Fees | 21,697 | |
| Drivers License Reinstatement Fees | 850 | |
| Indigent Defense Fees (BIDS) | 12,213 | |
| State General Fund | 2,760 | |
| Interest | 259 | |
| Fines and Forfeitures | 100,935 | |
| Marriage Licenses | 7,729 | |
| Children's Advocacy Center | 100 | |
| Bar Discipline Fee Fund | 300 | |
| County Clerk Fees | 6,935 | |
| PATF Fees | 901 | |
| Juvenile Supervision Fees | 1,259 | |
| County Attorney Fees | 20,454 | |
| Diversion Fees | 8,164 | |
| Blood Testing | 1,018 | |
| Miscellaneous Fees | 2,044 | |
| Finger Print Fees | 18,953 | |
| Juvenile Diversion Fees | 2,850 | |
| Mediation Account | 50 | |
| Fish and Game Prosecution Fee | 50 | |
| Law Library Fees | 10,464 | |
| State Indigent Attorney Fees | 65,960 | |
| KBI Lab Fees | 20,628 | |
| Bonds | 102,377 | |
| Judgements and Restitution | 101,290 | |
| Overage Refund Payable | 1,045 | |
| Unapplied Receipts | 183,914 | |
| Judgements | 146,957 | |
| County Forfeiture | | |
| Unclaimed Property | 1,215 | |
| Judicial Branch Surcharge | 48,636 | |
| Total Receipts | | 1,033,599 |

Disbursements:

| | | |
|---------------------|---------|-----------|
| To State Treasurer | 288,441 | |
| To County Treasurer | 59,728 | |
| To Others | 701,227 | |
| Total Disbursements | | 1,049,396 |

| | | |
|-----------------------|--|--------|
| Balance - December 31 | | 58,128 |
|-----------------------|--|--------|

Composition of Ending Balance:

| | | |
|--|----|--------|
| Demand Deposit - Commerce Bank, Independence | \$ | 58,128 |
|--|----|--------|

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Clerk of the District Court-Coffeyville
For the Year Ended December 31, 2014

Schedule 5
(Page 4 of 6)

| | | |
|--|------------|------------|
| Balance - January 1 | | \$ 222,566 |
| <u>Receipts:</u> | | |
| State Clerk Fees | \$ 127,276 | |
| LETC Fees | 21,732 | |
| IDS Fees | 358 | |
| Criminal Probation Fee | 248 | |
| Drivers License Reinstatement Fees | 10,115 | |
| State General Fund | 228 | |
| Interest | 152 | |
| Fines and Forfeitures | 166,459 | |
| Marriage Licenses | 3,894 | |
| County Clerk Fees | 6,556 | |
| PATF Fees | 2,884 | |
| County Indigent Defense Attorney Fees | 2,419 | |
| Diversion Fees | 10,600 | |
| Miscellaneous Fees | 1,361 | |
| Finger Print Fees | 3,040 | |
| Mediation Fees | 2,450 | |
| FG Prosecution Fee | 550 | |
| Law Library Fees | 13,989 | |
| Bonds | 47,368 | |
| Unapplied Receipts | 282,943 | |
| Judgements | 136,487 | |
| Judicial Branch Surcharge | 63,846 | |
| | | |
| Total Receipts | | 904,955 |
| <u>Disbursements:</u> | | |
| To State Treasurer | 329,980 | |
| To County Treasurer | 26,861 | |
| To Others | 332,645 | |
| Adjustment | 401 | |
| | | |
| Total Disbursements | | 689,887 |
| Balance - December 31 | | 437,634 |
| <u>Composition of Ending Balance:</u> | | |
| Demand Deposit - Condon National Bank, Coffeyville | \$ | 437,634 |

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Department of Corrections
For the Year Ended December 31, 2014

Schedule 5
(Page 5 of 6)

County Funds:

Balance - January 1 \$

Receipts:

| | | |
|----------------------------------|--------------|--------|
| Prisoner Telephone Commissions | 6,632 | |
| Commissary Commissions | 5,289 | |
| Soc Sec Incentivies | 600 | |
| End of Month Closings | 29,250 | |
| Special VIN Fund | 35,289 | |
| SCAAP | 1,190 | |
| Jail Keep | 10,920 | |
| Reimbursements and Miscellaneous | <u>6,373</u> | |
| Total Receipts | | 95,543 |

Disbursements:

| | | |
|-----------------------|---------------|-----------------|
| To General Fund | | |
| Indigent Inmates Fund | 52,702 | |
| VIN Fees Fund | <u>42,841</u> | <u>95,543</u> |
| Balance - December 31 | | <u><u>0</u></u> |

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Sheriff
For the Year Ended December 31, 2014

Schedule 5
(Page 6 of 6)

Balance - January 1 \$ 0

Receipts:

| | |
|---------------------------|---------------|
| Sheriff Fees | \$ 41,785 |
| VIN Fees | 20,500 |
| Registered Offenders | 9,708 |
| Drug Tests | 1,040 |
| Conceal and Carry Permits | 4,810 |
| Reimbursements | <u>91,657</u> |

Total Receipts 169,500

Disbursements:

| | |
|---------------------------|--------------|
| Due to County Treasurer: | |
| County General Fund | 134,962 |
| VIN Fees - State Share | 2,052 |
| Conceal and Carry Permits | 4,810 |
| VIN Fees Fund | 18,448 |
| Registered Offenders | <u>9,228</u> |

Total Disbursements 169,500

Balance - December 31 0